



California State University, Los Angeles
Department of Public Safety

NUMBER: I-15 **APPROVED:** _____
Joseph Curreri, Chief of Police

EFFECTIVE: April 19, 2012

SUPERSEDES: 5/1/2010 **Reviewed/Revised:** _____
April 19, 2012

SUBJECT: **Fiscal Management and Agency Owned Property**

I. PURPOSE.

To outline the authority and responsibility for managing the fiscal operations of the CSLA Public Safety Department and to establish the procedures for the inventory and control of agency-owned property.

II. POLICY.

It is the policy of this Department to ensure the appropriate and necessary procedures are delineated for the management of fiscal operations and capital assets and equipment.

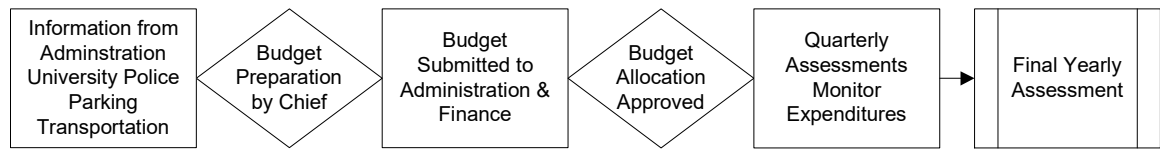
III. DEFINITIONS. None.

IV. PROCEDURES.

A. Fiscal Management Functions

1. The Chief of Police has the overall final authority and responsibility to plan, manage, and approve all expenditures of the funds allocated to the CSLA Department of Public Safety.
2. The Department's fiscal management involves planning, budgeting, purchasing, and reconciling all budgets and budget reports. The Chief of Police is responsible for the fiscal management activities that include but are not limited to:
 - a. monitoring all fiscal transactions, processing purchase orders and expenditures, and submitted invoices;
 - b. monitoring revenues and expenses, and reconciling budget reports;
 - c. analyzing Department personnel and funding requirements for preparation of the annual budget;
 - d. providing historical information on the Department's expenditures and fiscal requirements; and
 - e. presenting final budget recommendations through appropriate channels.

3. Overview flowchart of budget process:



4. Major functions within the University Police will annually prepare written budget recommendations and submit them through the appropriate Command Officer/Manager. This information may or may not include costs, as the budget is also to be considered a major planning tool for the Department. Information will be received from:
 - a. Uniform Patrol;
 - b. Investigations; and
 - c. Administration.
5. Prior to committing Department funds, Department personnel must submit all funding requests including purchase requisitions, petty cash, travel requests, credit card expenditures, and work orders to the Chief's Office – along with any associated costs, estimates, and item information. In the absence of the Chief, Lieutenant, and the Administrative Manager have signature authority concerning these issues.
6. The CSLA Police Department follows the Purchasing Procedures set by the University's Administration and Finance Division.
 - a. Specifications for items requiring standardized purchase of goods and equipment.
 - 1) General operating equipment, such as office supplies, uniforms, ammunition, and items used for regular operational functions, shall be requested via a written purchase order request. The Lieutenant shall normally review these requests and approve before forwarding them to the Chief of Police.
 - 2) Standardized items is defined as categories of supplies and equipment that have been approved by the Chief through previous purchase actions.
 - b. Bid requirements on goods that exceed \$10,000 and services that exceed \$50,000 purchases are required.
 - 1) California State mandates for state agencies shall be followed, including how vendors and bids are requested, submitted, and approved or rejected by Purchasing.
 - 2) Department representatives, coordinated by command/management personnel or the Chief of Police, will prepare and submit justifications and specifications on work and/or equipment to Purchasing.
 - 3) Department individual who prepared or who is assigned the responsibility of coordinating the bid, shall maintain contact with Purchasing to provide support information.

- c. Criteria for the selection of vendors and bidders.
 - 1) The final decision on vendor selection is the responsibility of Purchasing.
 - 2) The selected vendor shall meet the requirements of the bid, within the specifications advertised.
 - 3) Vendors who have not performed to specifications on previous contracts will be scrutinized and possibly eliminated from pool.
 - 4) The Chief of Police may object to a particular vendor via written communication to Purchasing.

- d. Procedures for the emergency purchase or immediate rental agreements for equipment.
 - 1) Requests for emergency acquisitions shall go through command/management personnel, or the Chief of Police.
 - 2) Credit cards, issued to key personnel, may be used for emergency purchases – as limited by maximum purchase authority per individual.
 - 3) Contact shall be made with Purchasing, if time permits, to assist in emergency purchases or rentals.

- e. Procedures for requesting supplemental or emergency appropriation and fund transfer.
 - 1) The Chief of Police shall forward requests for emergency appropriations to the Vice President of Administration and Finance.
 - 2) Requests shall be in writing, when time allows for this action, and include a justification.
 - 3) Fund transfer requests shall include account number for the deposit.

B. Accounting of Agency Funds.

- 1. The department's accounting system is managed by the Administration and Finance Division and provides approval of each account via the budget process.
- 2. Allocated funds are distributed to expenditure accounts within the finance monitoring system after allocation occurs.
 - a. Initial appropriation for each account is established through a written budget request.
 - a. Monthly status reports include ending balances which also serve as the beginning balances for the next monthly period. Expenditures, encumbrances and unencumbered funding are also included in monthly status reports.

C. Maintenance of cash funds or accounts where personnel are permitted to receive, maintain, or disburse cash.

- 1. The department does not authorize or utilize cash funds for distribution by agency personnel.
- 2. Petty cash or confidential fund sources are not to be established.

D. The Department is subject to regular audits from the following:

1. The University Auditor is an independent internal auditor to ensure all departments and divisions of the university are in compliance with all State, and Federal regulations and policies. Routine audits are scheduled with notification of the Chief.
2. The Chancellors Office of the California State University System and the California State Auditor, Bureau of State Audits, also conduct periodic audits.
3. At each assessment conducted during a fiscal year by the Administration and Finance Division, the department will submit expenditure projections for the remaining of the budget cycle. These projections and the review of expenditures by the campus Finance Department act as an independent audit of all accounts.

E. Agency-Owned Property

1. The property management function is established to ensure that all agency-owned or agency-controlled property is accounted for; maintained in a state of operational readiness at all times; and inventoried as necessary to control and account for the property. The responsibility for these actions is the person or unit in which the property is assigned.
2. Property management responsibilities are divided between the Police Department and the University's Materials Management – Property Control. Established procedures within the California State University system, CSLA and the University Police govern equipment distribution, property control, reissue, disposal, and actual physical inventories.
3. All property/equipment that has been purchased with department resources or assigned to the Department is considered department-owned. Once equipment is issued to an individual officer, non-sworn employee or department unit, the proper care and maintenance of the property (continued state of operational readiness) is the responsibility of the person or unit to which the property was assigned.
4. The Lieutenant of Operations is responsible to control and maintain all spare non-issued equipment and property to ensure that it is stored appropriately and kept in a state of operational readiness.
5. Procedures and responsibilities for Police Department equipment and property inventories are as follows:
 - a. Annual Inventory reports will be conducted and filed with the Administrative Services Manager. Each Unit within the Department is responsible for maintaining an inventory of equipment assigned or issued to that unit. For example:
 - 1) The Chief's Office is responsible for all disaster response equipment and supplies.

- 2) A Department Member assigned, by the Chief as the coordinator of Eagle Patrol, is responsible for all CSO equipment and supplies.
 - 3) The Evidence Custodian is responsible for all the criminal evidence taken into Department custody.
 - 4) Found property shall be controlled by the Parking, front counter supervisor.
 - b. The University's Materials Management group will record and assign a unique property identification number to all tangible (such as equipment) or intangible (such as software) with a value of \$5,000 and life expectancy of at least one year. Exceptions to this include:
 - b. Sensitive items (such as cell phones or lap tops) with a value over \$500 will also be tagged.
 - c. This marking system does not apply to Department firearms, but Property Control retains serial numbers of these items.
 - c. At the direction of Materials Management Property Control a physical inventory of all University Property is completed in three cycles [once every three years]. Minimally, Property Control conducts a spot survey of items at the Police Department annually.
6. Procedures for the issuing/reissuing agency-owned property.
- a. All property issued or assigned to the agency shall be noted in the Materials Management Property Records by the property identification number, description, and location.
 - b. Property found to be no longer useful or needed, shall be designated as surplus and be removed by Materials Management Property Control. This is accomplished through a written notification to Materials Management.
 - c. Property may be reissued to other department personnel as deemed appropriate by property coordinators (supervisory personnel with control over equipment issuing, such as all command officers and some line supervisors). All equipment change-outs shall be analyzed to determine if replaced property can be utilized in another level of the organization (example: Technology upgrades).
 - d. The Police Department will conform with the University regulations regarding reissue and /or disposal of equipment deemed no longer of use to the Department.

V. APPENDICES. None.